

# SHARED PARENTING CHILD SUPPORT OBLIGATION WORKSHEET

This worksheet is to be used when each parent provides a suitable home for the child, the court order allows the child to spend at least 120 days in a calendar year in each home, and both parents have agreed in writing to share the duties, responsibilities and expenses of parenting, including any expenses for the child's education, recreation and entertainment activities. Federal Income Tax (FIT) deductions are based on one withholding allowance for a single taxpayer (see attached page for amount to use). For unemployed or less than minimum wage, use \$893.00 for Gross Income. If disabled, use actual amount of benefits. All amounts listed must be **MONTHLY**.

## South Dakota Child Support Shared Responsibility Worksheet

|    |  | A.<br>Mother | B.<br>Father | C.<br>Combined |
|----|--|--------------|--------------|----------------|
| 1  | MONTHLY GROSS INCOME   |              |              |                |
|    | a. Minus Fed Income Tax (1 withholding allowance)  |              |              |                |
|    | b. Minus Social Security & Medicare  |              |              |                |
|    | c. Minus Retirement Contributions  |              |              |                |
|    | d. Minus Other Support Order Payments  |              |              |                |
|    | e. Plus/Minus Spousal Support Payments   |              |              |                |
|    | f. Plus/Minus Other  |              |              |                |
| 2  | Monthly Net Income (Result of lines 1a thru 1f)  |              |              |                |
| 3  | Percentage Share of Net Income<br>(Line 2 divided by Line 2C for each parent)  |              |              | 100%           |
| 4  | Number of Children to be Supported in this Action  |              |              |                |
| 5  | Basic Combined Obligation (2C Amt. from schedule)  |              |              |                |
| 6  | Shared Responsibility Combined Obligation (5C x 1.5)   |              |              |                |
| 7  | Each Parent's Share (Line 6C x each parent's Line 3)   |              |              |                |
| 8  | Days With Each Parent (must total 365)   |              |              | 365            |
| 9  | Percentage With Each Parent (Line 8 divided by 365)  |              |              | 100%           |
| 10 | Each Parent's Basic Obligation<br>(Column A = 7A x 9B. Column B = 7B x 9A)   |              |              |                |
| 11 | Base Shared Responsibility Obligation (Subtract the smaller amount on Line 10 from the larger amount. Enter difference for parent with the larger amount. Enter 0 for parent with the smaller amount.) |              |              |                |
| 12 | Additional Costs Paid by Each Parent   |              |              |                |
|    | a. Work/Job Search/Training/Education Related<br>Child Care Costs Minus Federal Tax Credit   |              |              |                |
|    | b. Health Insurance Costs (Children's Portion)   |              |              |                |
|    | c. Other Add-ons/Deducts   |              |              |                |
| 13 | Total Additional Costs to Apportion (Line 12a+b+c)   |              |              |                |
| 14 | Each Parent's Share of Apportioned Costs<br>Line 13C x Line 3 for each parent)   |              |              |                |
| 15 | Each Parent's Net Share of Additional Expenses<br>(Line 14 minus Line 13, if negative amount enter \$0)  |              |              |                |
| 16 | Amount Transferred for Additional Expenses<br>(Subtract smaller amount on Line 16 from the larger amount. Parent with the larger amount owes the other parent the difference)                          |              |              |                |
|    |  |              |              |                |

|    |  |  |  |  |
|----|--|--|--|--|
| 17 | Total Amount Transferred<br>(Line 11 + Line 16 for each parent)  |  |  |  |
| 18 | Guidelines Child Support Order<br><br>(Subtract smaller amount on Line 17 from the larger amount. Parent with the larger amount owes the other parent the difference)    |  |  |  |
| 19 | Deviations: Amount +/- for each parent<br>Reasons:   |  |  |  |
| 20 | RECOMMENDED CHILD SUPPORT ORDER<br>(Line 18 - larger amount minus smaller amount, plus/minus Deviations from Line 19. Parent with the larger amount owes the difference) |  |  |  |

**Federal Income Tax Table**  
**For Single Persons with 1 Withholding Allowance**  
**For Wages Paid in 2006**

If the wages are:

| At Least | But Less Than | Amount of Income Tax to Withhold |
|----------|---------------|----------------------------------|
| \$0      | 500           | 0                                |
| 500      | 520           | 1                                |
| 520      | 540           | 3                                |
| 540      | 560           | 5                                |
| 560      | 580           | 7                                |
| 580      | 600           | 9                                |
| 600      | 640           | 12                               |
| 640      | 680           | 16                               |
| 680      | 720           | 20                               |
| 720      | 760           | 24                               |
| 760      | 800           | 28                               |
| 800      | 840           | 32                               |
| 840      | 880           | 36                               |
| 880      | 920           | 40                               |
| 920      | 960           | 44                               |
| 960      | 1000          | 48                               |
| 1000     | 1040          | 52                               |
| 1040     | 1080          | 56                               |
| 1080     | 1120          | 60                               |
| 1120     | 1160          | 66                               |
| 1160     | 1200          | 72                               |
| 1200     | 1240          | 78                               |
| 1240     | 1280          | 84                               |
| 1280     | 1320          | 90                               |
| 1320     | 1360          | 96                               |
| 1360     | 1400          | 102                              |
| 1400     | 1440          | 108                              |
| 1440     | 1480          | 114                              |
| 1480     | 1520          | 120                              |
| 1520     | 1560          | 126                              |
| 1560     | 1600          | 132                              |
| 1600     | 1640          | 138                              |
| 1640     | 1680          | 144                              |
| 1680     | 1720          | 150                              |
| 1720     | 1760          | 156                              |
| 1760     | 1800          | 162                              |
| 1800     | 1840          | 168                              |

If the wages are:

| At Least | But Less Than | Amount of Income Tax to Withhold |
|----------|---------------|----------------------------------|
| 1840     | 1880          | 174                              |
| 1880     | 1920          | 180                              |
| 1920     | 1960          | 186                              |
| 1960     | 2000          | 192                              |
| 2000     | 2040          | 198                              |
| 2040     | 2080          | 204                              |
| 2080     | 2120          | 210                              |
| 2120     | 2160          | 216                              |
| 2160     | 2200          | 222                              |
| 2200     | 2240          | 228                              |
| 2240     | 2280          | 234                              |
| 2280     | 2320          | 240                              |
| 2320     | 2360          | 246                              |
| 2360     | 2400          | 252                              |
| 2400     | 2440          | 258                              |
| 2440     | 2480          | 264                              |
| 2480     | 2520          | 270                              |
| 2520     | 2560          | 276                              |
| 2560     | 2600          | 282                              |
| 2600     | 2640          | 288                              |
| 2640     | 2680          | 294                              |
| 2680     | 2720          | 300                              |
| 2720     | 2760          | 306                              |
| 2760     | 2800          | 312                              |
| 2800     | 2840          | 318                              |
| 2840     | 2880          | 324                              |
| 2880     | 2920          | 330                              |
| 2920     | 2960          | 336                              |
| 2960     | 3000          | 344                              |
| 3000     | 3040          | 354                              |
| 3040     | 3080          | 364                              |
| 3080     | 3120          | 374                              |
| 3120     | 3160          | 384                              |
| 3160     | 3200          | 394                              |
| 3200     | 3240          | 404                              |
| 3240     | 3280          | 414                              |
| 3280     | 3320          | 424                              |

If the wages are:

| At Least | But Less Than | Amount of Income Tax to Withhold |
|----------|---------------|----------------------------------|
| 3320     | 3360          | 434                              |
| 3360     | 3400          | 444                              |
| 3400     | 3440          | 454                              |
| 3440     | 3480          | 464                              |
| 3480     | 3520          | 474                              |
| 3520     | 3560          | 484                              |
| 3560     | 3600          | 494                              |
| 3600     | 3640          | 504                              |
| 3640     | 3680          | 514                              |
| 3680     | 3720          | 524                              |
| 3720     | 3760          | 534                              |
| 3760     | 3800          | 544                              |
| 3800     | 3840          | 554                              |
| 3840     | 3880          | 564                              |
| 3880     | 3920          | 574                              |
| 3920     | 3960          | 584                              |
| 3960     | 4000          | 594                              |
| 4000     | 4040          | 604                              |
| 4040     | 4080          | 614                              |
| 4080     | 4120          | 624                              |
| 4120     | 4160          | 634                              |
| 4160     | 4200          | 644                              |
| 4200     | 4240          | 654                              |
| 4240     | 4280          | 664                              |
| 4280     | 4320          | 674                              |
| 4320     | 4360          | 684                              |
| 4360     | 4400          | 694                              |
| 4400     | 4440          | 704                              |
| 4440     | 4480          | 714                              |
| 4480     | 4520          | 724                              |
| 4520     | 4560          | 734                              |
| 4560     | 4600          | 744                              |
| 4600     | 4640          | 754                              |
| 4640     | 4680          | 764                              |
| 4680     | 4720          | 774                              |
| 4720     | 4760          | 784                              |
| 4760     | 4800          | 794                              |